



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Todd Boccabella
DOCKET NO.: 07-28900.001-R-1
PARCEL NO.: 01-04-402-015-0000

The parties of record before the Property Tax Appeal Board are Todd Boccabella, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$28,683
IMPR.: \$138,947
TOTAL: \$167,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 239,027 square foot parcel of land improved with a seven-year old, masonry, two-story, single-family dwelling containing six and one-half baths, air conditioning, four fireplaces, and a full, finished basement. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's first argument is that the subject property's improvement size is incorrectly listed by the county. The appellant submitted a copy of the blueprints showing the subject contains 7,379 square feet of living area and a copy of a letter from the building indicating these measurements are exterior dimensions of the building.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of four properties suggested as comparable to the subject and located within five miles of the subject. The data in its entirety reflects that the

properties are improved with frame or masonry, two-story, single-family dwellings. Features include between four and one-half and seven and one-half baths, three fireplaces, air conditioning, and full basements with three finished. The properties range: in age from one to seven years; in size from 6,293 to 7,532 square feet of living area; and in improvement assessments from \$16.41 to \$17.53 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$140,348 was disclosed. This reflects an improvement assessment of \$16.39 per square foot of living area using the county's size of 8,563 square feet of living area. The board of review did not include any documentation to support the subject's size.

In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings. Features include between four and one-half and seven and one-half baths, between three and seven fireplaces, air conditioning, and partial or full basements with three finished. The properties range: in age from two to nine years; in size from 8,045 to 9,668 square feet of living area; and in improvement assessment from \$17.25 to \$18.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The first issue before the PTAB is the subject's square footage. The PTAB finds the appellant submitted sufficient evidence to establish that the county has incorrectly listed the subject's square footage. Therefore, the PTAB finds the subject contains 7,379 square feet of living area which reflects an assessment of \$19.02 per square foot of living area.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented,

the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of eight properties suggested as comparable. The PTAB finds the board of review's comparables #1 and #4 and the appellant's comparables #2, #3, and #4 most similar to the subject in size, design, construction, and/or age. The properties are improved with two-story, masonry, single-family dwellings. The properties range: in age from one to seven years; in size from 7,107 to 8,336 square feet of building area; and in improvement assessments from \$16.62 to \$18.83 per square foot of building area. In comparison, the subject's improvement assessment of \$19.02 per square foot of building area is above the range of comparables. After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 21, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.